

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Treasurers and Vendors

FROM: Cheryl A. W. Musgrave, Commissioner

DATE: April 15, 2008

SUBJECT: Provisional bill (TS-1-P) and Reconciliation tax form (TS-1-R)

The purpose of this memo is to release the final versions of the TS-1-P (Provisional form) and TS-1-R (Reconciliation form), along with several other tools to aid in the completion of the forms. The six attachments included with this memo are as follows:

- TS-1-P front as a .pdf
- TS-1-P back as a .doc
- TS-1-R front as a .pdf
- TS-1-R back as a .doc
- TS-1 Format document (step by step instructions for each field of the TS-1 form)  
**(Errors were found in a previous version of this form, the calculations for the Homestead and PTRC have been updated. Please use the new document.)**
- TS-1 Calculator (to assist in verifying the coding of calculations)

Please review these attachments.

1. On April 4, 2008, the Department of Local Government Finance (DLGF) issued a memorandum describing the multiple options available to counties for the use of a new tax comparison statement form (TS-1). In accordance with Indiana Code section 6-1.1-22-8.1, which went into effect on January 1, 2008, the TS-1 will serve as both an informational statement and a tax bill for 2007-pay-2008. A recent agreement reached between the DLGF and the Association of Indiana Counties (AIC), which is codified into law in House Enrolled Act (HEA) 1001, allows counties to send the new TS-1 form with the county's traditional tax bill for taxes due and payable in 2008.
2. **Six options have been developed by the DLGF at the request of County Treasurers, giving counties several options to be compliant with the law, and ensure that taxpayers receive the valuable information required by the statute. (For more information, please see <http://www.in.gov/dlgf/memos/>.)**
3. Option 6, as outlined in the April 4, 2008 memo, required the county to use the reconciliation tax form (TS-1-R), which incorporates the provisional bill (TS-1-P). Attached is the final version of the TS-1-P and TS-1R. Rates will be provided to you to calculate the *Additional*

*Projected 2008 State Tax Relief* if your County chooses to issue a provisional tax bill. Please request these rates from Charlie Bell, Director of Operations, DLGF, at [cbell@dlgf.in.gov](mailto:cbell@dlgf.in.gov).

4. As noted, if Option 2 is selected, the county's tax bill must be submitted in a .pdf format for SBoA approval to Tammy White at [tawhite@sboa.in.gov](mailto:tawhite@sboa.in.gov) for approval. This must be done even if this form has been approved in previous years.
5. **If the county fails to use the TS-1 form, as required by law, the county's tax bill will be declared invalid and in violation of the requirements of Indiana Code section 6-1.1-22-8.1. As a result of this violation, the county will be required to re-print and mail new, compliant tax bills to taxpayers.**
6. Counties have the option to identify the form with a watermark alerting the taxpayer that it is a receipt, not a bill, and that the bill has been forwarded to the homeowner's mortgage company. The watermark may say, "Informational Purposes Only."
7. Further information useful to taxpayers and officials alike will be available on the DLGF Web site at [www.in.gov/dlgf](http://www.in.gov/dlgf) in the coming weeks. If you have any questions, please feel free to contact Charlie Bell, Director of Operations, DLGF, at [cbell@dlgf.in.gov](mailto:cbell@dlgf.in.gov).

### **Pay2008 Tax Bill Options:**

Option 1 -- The county uses the new standard TS-1 form (8.5in x 14in) accompanied with the DLGF developed tax bill; or

Option 2 -- The county uses the new standard TS-1 form (8.5in x 14in) accompanied with the county's traditional tax bill; or

Option 3 -- The county uses the new TS-1 long form (8.5in x 17in), which incorporates the DLGF developed tax bill.

Option 4 -- The county uses the new TS-1 long form (8.5in x 22in), which incorporates the DLGF developed tax bill and includes four remittance stubs; or

Option 5 -- The county uses the new standard TS-1 form, with the four remittance stubs on a second page; or

Option 6 -- The county uses the provisional bill (TS-1-P), which incorporates the reconciliation tax form (TS-1-R).